

# Gateway to LA Business Improvement District Draft Engineer's Report



Los Angeles, California  
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*Prepared by:*  
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*Prepared pursuant to the State of California  
Property and Business Improvement District Law of 1994  
and Article XIII D of the California Constitution  
to create a property-based business improvement district*

# TABLE OF CONTENTS

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ENGINEER'S STATEMENT.....	1
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## ENGINEER'S REPORT:

SECTION A: Legislative and Judicial Review .....	2
SECTION B: Improvements and Activities .....	5
SECTION C: Benefitting Parcels .....	9
SECTION D: Proportional Benefits .....	16
SECTION E: Special and General Benefits .....	18
SECTION F: Cost Estimate .....	23
SECTION G: Apportionment Method .....	24
SECTION H: Assessment Roll .....	28

## ENGINEER'S STATEMENT

This Report is prepared pursuant to Section 36600 et seq. of the California Streets and Highways Code (the "Property and Business Improvement District Law of 1994" as amended) (herein after "State Law") and pursuant to the provisions of Article XIID of the California Constitution (Proposition 218).

The Gateway to LA Property-Based Business Improvement District ("PBID") will provide activities either currently not provided or are above and beyond what the City of Los Angeles provides. These activities will specially benefit each individual assessable parcel in the PBID. Every individual assessed parcel within the PBID receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the PBID receive the special benefit of these proposed activities; parcels contiguous to and outside the PBID and the public at large may receive a general benefit, as outlined in Section E. The cost to provide general benefits, if any, will be funded from sources other than special assessments.

The duration of the proposed PBID is ten (10) years, commencing January 1, 2016. An estimated budget for the PBID improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 3% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 3% in any given year. Funding for the PBID improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the PBID. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the PBID will receive a special benefit over and above the benefits conferred to those parcels outside of the PBID boundary and to the public at large and that the amount of the proposed special assessment is proportional to, and no greater than the special benefits received.

Respectfully submitted,

Terrance E. Lowell, P.E.



## SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

### **Property and Business Improvement District Law of 1994**

The State Law is the legislation that authorizes the City to levy assessments upon the real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the PBID. The purpose of the PBID is to encourage commerce, investment, business activities and improve residential serving uses. In order to meet these goals, PBIDs typically fund activities and improvements, such as, enhanced safety and cleaning. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, PBIDs provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the PBID are over and above those already provided by the City within the PBID's boundaries. Each of the PBID activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract residential serving businesses and services, and improve the quality of life for its residents.

Specifically, the State Law defines "Improvements" and "Activities" as follows:

*"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years..."<sup>1</sup>*

*"Activities" means, but is not limited to, all of the following:*

- (a) Promotion of public events which benefit businesses or real property in the district.*
- (b) Furnishing of music in any public place within the district.*
- (c) Promotion of tourism within the district.*
- (d) Marketing and economic development, including retail retention and recruitment.*
- (e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
- (f) Activities which benefit businesses and real property located in the district."<sup>2</sup>*

Under State Law, parcels that are zoned solely residential or agricultural are presumed to receive no benefit from a PBID. There are no parcels within the District zoned solely residential or agricultural.

### **Article XIID of the State Constitution**

In 1996, California voters approved Proposition 218, codified in part as Article XIID of the State Constitution. Among other requirements, Article XIID changes the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

*(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the*

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<sup>1</sup> California Streets and Highways Code, Section 36610.

<sup>2</sup> California Streets and Highways Code, Section 36613.

*maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.*

*(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California<sup>3</sup>.*

*"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."<sup>4</sup>*

### **Judicial Guidance**

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portions of cases that apply to assessment districts in general and this PBID in particular are noted below.

*"The engineer's report describes the services to be provided by the PBID; (1) safety, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the PBID. And they are particular and distinct benefits to be provided only to the properties with the PBID, not to the public at large—they "affect the assessed property in a way that is particular and distinct from {their} effect on other parcels and that real property in general and the public at large do not share."<sup>5</sup>*

*"...separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits."<sup>6</sup>*

*"...the agency must determine or approximate the percentage of the total benefit conferred by the service or improvement that will be enjoyed by the general public and deduct that percentage of the total cost of the service or improvement from the special assessment levied against the specially benefitted property owners."<sup>7</sup>*

*"...even minimal general benefits must be separated from special benefits and quantified so that the percentage of the cost of services and improvements representing general benefits, however slight, can be deducted from the amount of the cost assessed against specially benefitting properties."<sup>8</sup>*

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<sup>3</sup> Section 4, Article XIID of the State Constitution.

<sup>4</sup> Section 2 (j), Article XIID of the State Constitution.

<sup>5</sup> Dahms v. Downtown Pomona Property and Business Improvement District, (2009) 174 Cal. App. 4th 708.

<sup>6</sup> Beutz v. County of Riverside, (2010) 184 Cal. App. 4th 1532.

<sup>7</sup> Golden Hill Neighborhood Association, Inc. v. City of San Diego, (2011) 199 Cal. App. 4th 416.

<sup>8</sup> Golden Hill Neighborhood Association, Inc. v. City of San Diego, (2011) 199 Cal. App. 4th 416.

The contents of this Engineer's Report are prepared in compliance with the above noted authorizing legislation, the State Constitution and the judicial opinions.

## **SECTION B: IMPROVEMENTS AND ACTIVITIES**

Through a series of property owner meetings the Gateway to LA Business Improvement District Steering Committee collectively determined the priority for improvements and activities to be delivered by the business improvement district. The primary needs as determined by the property owners are:

- ◆ Direct Programs,
- ◆ Marketing Programs
- ◆ Consultant Services and Administration

Based upon these findings, the following improvement and activity categories are recommended for the PBID. The following narrative provides recommendations for the PBID's first year of operation. Final programs and budgets will be subject to the review and approval of the PBID Owners' Association and City Council.

### ***DIRECT PROGRAMS***

#### **Security/Goodwill Ambassadors**

This program utilizes security/goodwill ambassadors to create a visible presence to the individually assessed parcels within the District to foster a sense of safety for those parcels. Teams conduct bike patrols in the PBID 7 days a week. The special benefit to assessed parcels comprised of hotel, office, commercial, restaurant, gas station, light industrial, car rental agency, air cargo services and off-airport parking facility parcels from these services are that the bike patrol teams provide additional eyes and ears on the street to discourage crime and panhandling, and help create a safer and more pedestrian-friendly environment. This encourages more business activity, which provides special benefits to individually assessed properties within the PBID by encouraging commerce. Expenses include but may not be limited to the cost of contracting with an outside service to supply goodwill ambassador personnel; the cost of Gateway to LA's Operation Manager who supervises the Ambassadors and related activity, the cost of uniforms, bicycles used by the ambassadors to patrol the individually assessed properties within the District, walkie-talkies and related communication devices, and incidental expenses. The special benefit to assessed parcels from these services also includes an increased likelihood of improved lease and occupancy rates because of an increase in commercial activity from the perception of safety. The Security / Goodwill Ambassador program is a special benefit to all individually assessed parcels in the District because without these services, the perception of crime could deter potential customers and patrons from visiting the District.

#### **Landscape Maintenance / Clean Streets & Sidewalk Program**

These program activities include but may not be limited to street sweeping, sidewalk sweeping, sidewalk pressure-washing, trash pick-up and removal, graffiti removal, targeted major cleanups where needed, planting and tree trimming along the perimeter and medians, landscape maintenance, and other services necessary to maintain and enhance the appearance of individually assessed properties within the District. Expenses may include Factory Cat automated street sweeper(s), supplying of trash receptacles with the Gateway to L.A. logo and other expenses. Keeping the individually assessed parcels within the District clean improves the perception of safety and creates a better business environment, thereby improving the individually assessed properties within the District. The special benefit to assessed parcels

comprised of hotel, office, commercial, restaurant, gas station, light industrial, car rental agency, air cargo services and off-airport parking facility parcels from the Landscape Maintenance and Clean Streets & Sidewalk Program is an increased likelihood of improved commercial activity because of an increase in patronage from the creation of a clean, safe and aesthetically-pleasing environment for customers, patrons, employees and tenants.

### **Keep It Green Program**

For the Keep It Green Program, the PBID hosts shredding events and electronic waste collection events for the use of individually assessed parcels within the District. The special benefit to individually assessed parcels comprised of hotel, office, commercial, restaurant, gas station, light industrial, car rental agency, air cargo services and off-airport parking facility parcels from the Keep It Green Program is the provision of amenities to the parcels over and above the City's services related to waste disposal that creates a sustainable environment.

## **MARKETING PROGRAMS**

These programs are the marketing activities which provide special benefits to each individually assessed parcel in Zone 1 by encouraging commerce, and through which the PBID directly interacts with and provides services to the individually assessed parcels.

Unimproved publicly-owned parcels in Zone 1 will not be assessed for Marketing Programs, as those properties receive no special benefit from marketing programs, due to the lack of vehicular traffic to/from the parcels, the lack of pedestrian activity to/from the parcels, and the overall lack of commerce and use taking place at these unimproved parcels.

However, improved publicly-owned parcels in Zone 1 will be assessed for Marketing Programs as those parcels will specially benefit due to existing vehicular and pedestrian traffic activity to those parcels and the commerce and uses taking place at those publicly-owned parcels.

Zone 2 parcels will not be assessed for Marketing Programs, as those properties receive no special benefit from marketing programs due to the lack of proximity to and visibility from Century Boulevard, which is the main commerce corridor having significant vehicular traffic as well as pedestrian activity. Zone 2 parcels are located primarily along and adjacent to 96<sup>th</sup> Street which experiences little vehicular and pedestrian traffic activity by comparison, and which properties are not visible from Century Boulevard. Further, the land uses of the individually assessed parcels in Zone 2 are primarily light industrial and less visitor-serving in nature compared to the majority of individually assessed parcels in Zone 1. Zone 1 parcels, oriented along or near Century Boulevard, include many high-rise office buildings, restaurants, hotels, rental car operations, parking operations and airport-serving uses which specially benefit from the District's Marketing Programs.

### **Marketing and Public Relations Efforts**

Marketing and public relations efforts will focus on business, tenant and visitor retention and attraction to improve commerce for the individually assessed properties within the District. Marketing may include, but is not limited to public relations, media placement of positive stories concerning the PBID and its revitalization, utilization of the PBID website, publication of a quarterly newsletter, utilization of services such as CoStar Group to showcase office properties within the PBID, promotional events, advertising, mobile applications ("app") implementation related to transportation access, continuing efforts to strengthen the PBID's relationship with the



Los Angeles Tourism & Convention Board, and maintaining and updating the Gateway to L.A. PBID website. The special benefit to individually assessed parcels comprised of hotel, office, commercial, restaurant, gas station, light industrial, car rental agency, and off-airport parking facility parcels from the Marketing and Public Relations efforts is an increased awareness of the businesses within the district which attracts new patronage to those businesses and provides an increase in commercial activity which corresponds to increases in lease rates and improved level of commerce.

### **Ocean Express Shuttle Program**

The Ocean Express is a fee-for-service and predominantly self-sufficient private shuttle service for the employees, visitors and tenants of individually assessed parcels within the District, with fares covering the largest portion of the shuttle's annual operating costs. The shuttle is designed to connect employees, visitors and tenants of individually assessed parcels with other properties within the District and local amenities. Shuttle stops are located within convenient walking distance for employees, visitors and tenants of individually assessed parcels of the District. Employees, visitors and tenants of individually assessed parcels must purchase tickets to utilize the shuttle. Ocean Express does not provide service to the general public. The shuttle program is a special benefit to individually assessed properties in the District by providing access to amenities, such as the Gateway to Lunch program, for employees, visitors and tenants of individually assessed parcels within the District comprised of hotel, office, commercial, restaurants, light industrial, car rental agency, and off-airport parking facility parcels and by creating a more attractive business location and place to work, with the goal of helping to increase patronage to the individually assessed properties. By providing the shuttle, individually assessed parcels within the District also enjoy special benefits from the shuttle services, including an easy-to-use transportation system available for use by the employees, visitors and tenants of individually assessed parcels, reduced congestion to and from the properties, and employee attraction and retention.

### **Gateway to Lunch Program**

The Gateway to Lunch Program offers a discount on lunch at participating restaurants in hotels located in the PBID. Using the "Gateway to Lunch" card, restaurant patrons receive discounts off food and non-alcoholic beverages for themselves and their guests, as well as complimentary parking at any of the participating hotel restaurants. The card also allows for travel on the Ocean Express shuttle. The discount is available 7 days a week to owners of individually assessed parcels, their employees, guests and tenants. The special benefit to hotel, office, commercial, restaurant, gas station, light industrial, car rental agency, and off-airport parking facility parcels within the district is increased patronage of participating restaurants of individually assessed parcels that have restaurants, as well as providing discounts to encourage employees and tenants of individually assessed parcels to stay and eat lunch within the PBID, which is an enhancement for employee attraction and retention efforts.

## **ADMINISTRATION**

Administrative services include compensation paid to the Executive Director for the PBID; administrative assistance provided to the Executive Director for word processing; expenses related to rent, stationery, postage, copies, faxes, vehicle mileage reimbursement, and may include other incidental items, insurance premiums (both General Liability coverage and Director & Officer Liability coverage), fees and expenses related to the renewal and adoption of the PBID for an additional ten (10) year term, the pursuit of grants and sponsorships to improve

individually assessed properties within the District and fund District programs, tax and accounting services, legal services as needed to ensure accounting and legal compliance. A small portion of administrative funding may be set aside to address unforeseen shortfalls. Set aside shall only be used in the aforementioned categories.

The special benefit to individually assessed parcels within Zone 1, comprised of hotel, office, commercial, restaurants, gas station, light industrial, car rental agency, air cargo services and off-airport parking facility parcels from these administrative services is effective and efficient delivery of District services and management oversight related to District program implementation.

Pertaining to Zone 1, administrative services will also encompass the use of professional consultants to monitor and advise the PBID related to the implementation and timing of major public capital improvements under planning and/or construction by the City of Los Angeles, the Metropolitan Transportation Authority, the Department of Airports, and other public agencies which improvements impact vehicular and pedestrian circulation within the PBID, primarily along Century Boulevard. The special benefit to individually assessed parcels in Zone 1 comprised of hotel, office, commercial, restaurants, gas station, light industrial, car rental agency, and off-airport parking facility parcels by the use of professional consultants to provide advocacy will help mitigate disruptive vehicular circulation issues within Zone 1 of the District during such construction.

The 5 publicly-owned and unimproved parcels in Zone 1 will not be assessed for professional consultant services, as those properties would gain no special benefit from consultant services due to the overall lack of commerce and activity taking place at these unimproved parcels. These parcels will be assessed their proportionate special benefit costs.

Parcels within Zone 2 comprised of light industrial and air cargo parcels, will not be assessed for professional consultant services, as those properties would gain no special benefit from consultant services due to the lack of proximity to Century Boulevard, which is the main commerce corridor having significant vehicular traffic as well as pedestrian activity. The special benefit for the administrative services that Zone 2 will receive will be the effective and efficient delivery of District services and management oversight related to District program implementation.

The table below itemizes the PBID activities by benefit zone.

Activity	Zone 1	Zone 2
Direct Programs	Yes	Yes
Marketing Programs	Yes	No
Administration	Yes	Yes

## SECTION C: BENEFITTING PARCELS

### ***PBID Boundary***

Article XIID Section 4(a) of the State Constitution requires that the authorizing agency "Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed". The Gateway to L.A. Property-Based Business Improvement District (PBID) boundary lies to the east of Los Angeles International Airport and is generally described as follows:

The district includes properties along the north side of Century Boulevard between La Cienega Boulevard and Sepulveda Boulevard, the south side of Century Boulevard from La Cienega Boulevard to Aviation Boulevard, the south side of 96<sup>th</sup> Street between Sepulveda Boulevard and Aviation Boulevard, on both sides of 96<sup>th</sup> Street between Airport Boulevard and Bellanca Avenue, on both sides of 98th Street between Sepulveda Boulevard and Aviation Boulevard, and nearby properties that abut La Cienega Boulevard, Glasgow Place, 102<sup>nd</sup> Street, Concourse Way, Aviation Boulevard, Bellanca Avenue, Belford Avenue, Airport Boulevard, 96th Place, Avion Drive, Vicksburg Avenue, and Sepulveda Boulevard.

The District is more particularly described as follows:

Beginning at the northeast corner of the intersection of West Century Boulevard and Sepulveda Boulevard (also known as the CA-1 north freeway); thence north along the east side of Sepulveda Boulevard (also known as the CA-1 north freeway) to the southeast corner of the intersection of West 96<sup>th</sup> Street and Sepulveda Boulevard (also known as the CA-1 north freeway); thence east along the south side of 96<sup>th</sup> Street, crossing Vicksburg Avenue, West 96<sup>th</sup> Place and Airport Boulevard, to the southeast corner of the intersection of West 96<sup>th</sup> Street and Airport Boulevard; thence north along the east side of Airport Boulevard to its intersection with the westerly prolongation of the north side of Parcel 4125-023-903; thence east along the westerly prolongation of the north side of Parcel 4125-023-903 to the northeast corner of Parcel 4125-023-903; thence south along the east side of Parcel 4125-023-903 to its intersection with the westerly prolongation of the north side of Parcels fronting the north side of 96<sup>th</sup> Street; thence east along the north side of Parcels fronting the north of 96<sup>th</sup> Street to the northeastern corner of Parcel 4125-023-905; thence south along the east side of Parcel 4125-023-905 to its intersection with the westerly prolongation of the north side of parcel 4125-023-007; thence east along the westerly prolongation of the north side of Parcel 4125-023-007, crossing Belford Avenue, and continuing east along the north side of Parcel 4125-023-007 and its easterly prolongation to its intersection with the west side of Parcel 4125-021-030; thence north along the west side of Parcel 4125-021-030 to the northwestern corner of Parcel 4125-021-030; thence east along the north side of Parcel 4125-021-030 to the northeast corner of said Parcel thence south along the east side of Parcel 4125-021-030 to the northwest corner of Parcel 4125-021-014; thence east along the north side of Parcel 4125-021-014 to its intersection with the west side of Parcel 4125-021-025; thence north along the west side of Parcel 4125-021-025 to the northwest corner of said Parcel; thence southeasterly along the northeasterly side of Parcel 4125-021-025 to the most northerly corner of Parcel 4125-021-026; thence southeast along the northeasterly side of Parcel 4125-021-026 to the northeastern corner of Parcel 4125-021-031; thence south along the east side of Parcel 4125-021-031 to the northeastern corner of Parcel 4125-026-016; thence south along the east side of Parcel 4125-026-016 to the northeastern corner of Parcel 4125-026-017; thence south along the east side of Parcel 4125-026-017 to the northeastern corner of Parcel 4125-026-015; thence south along the east side of

Parcel 4125-026-015 to the most easterly corner of Parcel 4125-026-009; thence southwesterly along the southeasterly side of Parcel 4125-026-009 to the east side of Bellanca Avenue; thence south along the east side of Bellanca Avenue to its intersection with the southwesterly prolongation of the northwesterly side of Parcel 4125-026-010; thence northeasterly along said southwesterly prolongation and the northwesterly side of Parcels 4125-026-010 and 007 to the most northerly corner of Parcel 4125-026-007; thence south along the east side of Parcel 4125-026-007 the north side of Century Boulevard; thence east along the north side of Century Boulevard, crossing Aviation Boulevard, to the northeast corner of the intersection of Century Boulevard and Aviation Boulevard; thence north along the east side of Aviation Boulevard to its intersection with the westerly prolongation of the north side of Parcel 4128-024-902; thence east along the westerly prolongation of the north side of Parcel 4128-024-902 to the northeast corner of Parcel 4128-024-902; thence southeast along the east side of Parcel 4128-024-902 to the northwest corner of Parcel 4128-024-011; thence east along the north side of Parcel 4128-024-011 to the northwest corner of Parcel 4128-017-047; thence northeasterly along the northwesterly side of Parcel 4128-017-047 to the southwest corner of Parcel 4128-017-045; thence northeast along the northwesterly side of Parcel 4128-017-045 to the northwestern corner of Parcel 4128-017-045; thence east along the north side of Parcel 4128-017-045 to the northeast corner of Parcel 4128-017-045; thence south along the east side of Parcel 4128-017-045 and its southerly prolongation to the northwest corner of the intersection of Century Boulevard and La Cienega Boulevard; thence southerly along the west side of La Cienega Boulevard, crossing Century Boulevard, to its intersection with the easterly prolongation of the south side of Parcel 4129-031-018; thence westerly along the easterly prolongation of the south side of Parcel 4129-031-018 to the southwest corner of Parcel 4129-031-018; thence north along the west side of Parcel 4129-031-018 to its intersection with the easterly prolongation of the south side of Parcel 4129-030-022; thence west along the easterly prolongation of the south side of Parcel 4129-030-022, crossing Glasgow Place, to the southeast corner of Parcel 4129-030-022; thence west along the south side of Parcel 4129-030-022 to the southeast corner of Parcel 4129-030-030; thence west along the south side of Parcels 4129-030-030 and 4129-030-041 to the east line of the southerly 250 feet of Parcel 4129-030-041; thence south along the east side of Parcel 4129-030-041 and its southerly prolongation to the north side of 102<sup>nd</sup> Street; thence westerly along the north side of 102<sup>nd</sup> Street, crossing Concourse Street, to the northeast corner of the intersection of 102<sup>nd</sup> Street and Aviation Boulevard; thence northerly along the east side of Aviation Boulevard, crossing Century Boulevard, to the northeast corner of the intersection of Century Boulevard and Aviation Boulevard; thence westerly along the north side of Century Boulevard, crossing Aviation Boulevard, Airport Boulevard, Avion Drive and Vicksburg Avenue, to the point of beginning.

**ZONE 1 (clockwise)**

Beginning at the northeast corner of the intersection of West Century Boulevard and Sepulveda Boulevard (also known as the CA-1 north freeway); thence north along the east side of Sepulveda Boulevard (also known as the CA-1 north freeway) to the southeast corner of the intersection of West 96<sup>th</sup> Street and Sepulveda Boulevard (also known as the CA-1 north freeway); thence east along the south side of 96<sup>th</sup> Street, crossing Vicksburg Avenue, West 96<sup>th</sup> Place and Airport Boulevard to its intersection with the northerly prolongation of the east side of Parcel 4125-023-034; thence south along the northerly prolongation of the east side of parcel 4125-023-034 to the southeast corner of parcel 4125-023-034; thence east along the westerly prolongation of the north side of parcel 4125-024-013 to the northeast corner of parcel 4125-024-013; thence south along the east side of parcel 4125-024-013 to the southeast corner of parcel 4125-024-013; thence west along the south side of parcel 4125-024-013 to the southwest

corner of parcel 4125-024-013; thence south along the east side of parcel 4125-024-020 and its southerly prolongation to the south side of West 98<sup>th</sup> Street; thence east along the south side of West 98<sup>th</sup> Street, crossing Bellanca Avenue, to its intersection with the west side of parcel 4125-026-009; thence north along the northerly prolongation of the west side of parcel 4125-026-009 to its intersection with the westerly prolongation of the north side of parcel 4125-021-031; thence east along the westerly prolongation of the north side of parcel 4125-021-031 to the northeast corner of parcel 4125-021-031; thence south along the east side of Parcel 4125-021-031 to the northeastern corner of Parcel 4125-026-016; thence south along the east side of Parcel 4125-026-016 to the northeastern corner of Parcel 4125-026-017; thence south along the east side of Parcel 4125-026-017 to the northeastern corner of Parcel 4125-026-015; thence south along the east side of Parcel 4125-026-015 to the most easterly corner of Parcel 4125-026-009; thence southwesterly along the southeasterly side of Parcel 4125-026-009 to the east side of Bellanca Avenue; thence south along the east side of Bellanca Avenue to its intersection with the southwesterly prolongation of the northwesterly side of Parcel 4125-026-010; thence northeasterly along said southwesterly prolongation and the northwesterly side of Parcels 4125-026-010 and 007 to the most northerly corner of Parcel 4125-026-007; thence south along the east side of Parcel 4125-026-007 the north side of Century Boulevard; thence east along the north side of Century Boulevard, crossing Aviation Boulevard, to the northeast corner of the intersection of Century Boulevard and Aviation Boulevard; thence north along the east side of Aviation Boulevard to its intersection with the westerly prolongation of the north side of Parcel 4128-024-902; thence east along the westerly prolongation of the north side of Parcel 4128-024-902 to the northeast corner of Parcel 4128-024-902; thence southeast along the east side of Parcel 4128-024-902 to the northwest corner of Parcel 4128-024-011; thence east along the north side of Parcel 4128-024-011 to the northwest corner of Parcel 4128-017-047; thence northeasterly along the northwesterly side of Parcel 4128-017-047 to the southwest corner of Parcel 4128-017-045; thence northeast along the northwesterly side of Parcel 4128-017-045 to the northwestern corner of Parcel 4128-017-045; thence east along the north side of Parcel 4128-017-045 to the northeast corner of Parcel 4128-017-045; thence south along the east side of Parcel 4128-017-045 and its southerly prolongation to the northwest corner of the intersection of Century Boulevard and La Cienega Boulevard; thence southerly along the west side of La Cienega Boulevard, crossing Century Boulevard, to its intersection with the easterly prolongation of the south side of Parcel 4129-031-018; thence westerly along the easterly prolongation of the south side of Parcel 4129-031-018 to the southwest corner of Parcel 4129-031-018; thence north along the west side of Parcel 4129-031-018 to its intersection with the easterly prolongation of the south side of Parcel 4129-030-022; thence west along the easterly prolongation of the south side of Parcel 4129-030-022, crossing Glasgow Place, to the southeast corner of Parcel 4129-030-022; thence west along the south side of Parcel 4129-030-022 to the southeast corner of Parcel 4129-030-030; thence west along the south side of Parcels 4129-030-030 and 4129-030-041 to the east line of the southerly 250 feet of Parcel 4129-030-041; thence south along the east side of Parcel 4129-030-041 and its southerly prolongation to the north side of 102<sup>nd</sup> Street; thence westerly along the north side of 102<sup>nd</sup> Street, crossing Concourse Street, to the northeast corner of the intersection of 102<sup>nd</sup> Street and Aviation Boulevard; thence northerly along the east side of Aviation Boulevard, crossing Century Boulevard, to the northeast corner of the intersection of Century Boulevard and Aviation Boulevard; thence westerly along the north side of Century Boulevard, crossing Aviation Boulevard, Airport Boulevard, Avion Drive and Vicksburg Avenue, to the point of beginning.

### **ZONE 2 (clockwise)**

Beginning at the northeast corner of the intersection of West 96<sup>th</sup> Street and Airport Boulevard; thence north along the east side of Airport Boulevard to its intersection with the westerly prolongation of the north side of Parcel 4125-023-903; thence east along the westerly prolongation of the north side of Parcel 4125-023-903 to the northeast corner of Parcel 4125-023-903; thence south along the east side of Parcel 4125-023-903 to its intersection with the westerly prolongation of the north side of Parcels fronting the north side of 96<sup>th</sup> Street; thence east along the north side of Parcels fronting the north side of 96<sup>th</sup> Street to the northeastern corner of Parcel 4125-023-905; thence south along the east side of Parcel 4125-023-905 to its intersection with the westerly prolongation of the north side of parcel 4125-023-007; thence east along the westerly prolongation of the north side of Parcel 4125-023-007, crossing Belford Avenue, and continuing east along the north side of Parcel 4125-023-007 and its easterly prolongation to its intersection with the west side of Parcel 4125-021-030; thence north along the west side of Parcel 4125-021-030 to the northwestern corner of Parcel 4125-021-030; thence east along the north side of Parcel 4125-021-030 to the northeast corner of said Parcel thence south along the east side of Parcel 4125-021-030 to the northwest corner of Parcel 4125-021-014; thence east along the north side of Parcel 4125-021-014 to its intersection with the west side of Parcel 4125-021-025; thence north along the west side of Parcel 4125-021-025 to the northwest corner of said Parcel; thence southeasterly along the northeasterly side of Parcel 4125-021-025 to the most northerly corner of Parcel 4125-021-026; thence southeast along the northeasterly side of Parcel 4125-021-026 to the southeastern corner of Parcel 4125-021-026. Thence west along the south side of parcel 4125-021-026 and its westerly prolongation to the west side of Bellanca Avenue; thence south along the west side of Bellanca Avenue to the northwestern corner of the intersection of West 98<sup>th</sup> Street and Bellanca Avenue; thence west along the north side of West 98<sup>th</sup> Street to its intersection with the southerly prolongation of the west side of parcel 4125-024-016; thence north along the southerly prolongation of the west side of Parcel 4125-024-016 to the northwest corner of parcel 4125-024-016; thence east along the north side of Parcel 4125-024-016 to the southeastern corner of parcel 4125-024-013; thence north along the east side of parcel 4125-024-013 to the northeastern corner of Parcel 4125-024-013; thence west along the north side of Parcel 4125-024-013 and its westerly prolongation to its intersection with the southerly prolongation of the west side of parcel 4125-023-906; thence north along the southerly prolongation of the west side of parcel 4125-023-906 to the southwestern corner of parcel 4125-023-906; thence north along the west side of parcel 4125-023-906 to the southwestern corner of parcel 4125-023-928; thence north along the west side of parcel 4125-023-928 to the southwestern corner of parcel 4125-023-930; thence north along the west side of parcel 4125-203-930 to the southwestern corner of parcel 4125-023-913; thence north along the west side of parcel 4125-023-913 to the southwestern corner of parcel 4125-023-926; thence north along the west side of parcel 4125-023-926 and its northerly prolongation to the north side of 96<sup>th</sup> Street; thence west on the north side of 96<sup>th</sup> Street to the point of beginning.

### **Benefit Zones**

The District will be segregated into two benefits zones to account for the differing levels of services and special benefit each parcel in the District will receive. Benefit Zone 1 contains parcels that have the highest level of pedestrian and vehicular traffic, whereas Benefit Zone 2 contains parcels that have less pedestrian and vehicular traffic generation.

Zone 1: The general boundaries of Zone 1 of the District include 103 parcels that contain 13 hotels, more than three million square feet in office, major publicly-owned and privately-owned parking operation facilities, rental car facilities, restaurants, gas stations, five vacant and unimproved lots and a small amount of light industrial uses. Services and improvements provided by the District are designed to provide special benefits to the property owners to improve the economic vitality in Zone 1 to improve business activity, such as increasing the length of hotel stays from a current average of just over one room-night per visit, improving the value of properties by reducing vacancies and increasing lease rates, and by identifying properties that may recycle for opportunities to attract additional investment and improvements in the District.

The services provided within Zone 1 are the Security / Goodwill Ambassador Program, the Landscape Maintenance / Clean Streets & Sidewalk Program, the Keep it Green Program, marketing programs (including public relations efforts and the Ocean Express Shuttle Program), the Gateway to Lunch Program, administration services and consulting services.<sup>9</sup> All of the services provided within zone 1 are services that are over and above the City's baseline of services and are not provided by the City.

Zone 2: The general boundaries of Zone 2 includes 35 parcels that primarily contain light industrial uses, major airline carriers and vacant parcels intended for future airport related uses. Services and improvements provided by the District in Zone 2 are designed to provide special benefits to the light industrial uses and vacant parcels intended for future airport related uses in the form of improving the economic and environmental vitality in Zone 2 by providing a safe and clean environment along 96<sup>th</sup> Street that will attract investment and more business activity.

The services provided within Zone 2 are the Security / Goodwill Ambassador Program, the Landscape Maintenance / Clean Streets & Sidewalk Program, the Keep it Green Program and administration services. All of the services provided within Zone 2 are services that are over and above the City's baseline of services and are not provided by the City.

## **Residential Parcels**

It should be noted that the following three (3) properties located in Zone 2 are in a state of transition, as of the preparation of this Engineer's Report:

- 9613 Belford Avenue, LA CA, 90045 – APN: 4125-023-930
  - The existing building on the site is scheduled for demolition
- 9619 Belford Avenue, LA CA, 90045 – APN: 4125-023-928
  - The existing building on the site is scheduled for demolition
- 9520 Belford Avenue, LA CA 90045 – APN: 4125-023-007
  - This parcel includes an existing apartment building, and is the subject of acquisition by Los Angeles World Airports (LAWA) for future airport-related use

In addition, the following nine (9) parcels in Zone 2 have been acquired by the City/Airport for future airport-related uses. However these parcels are zoned R-3 (residential) and are currently vacant and unimproved.

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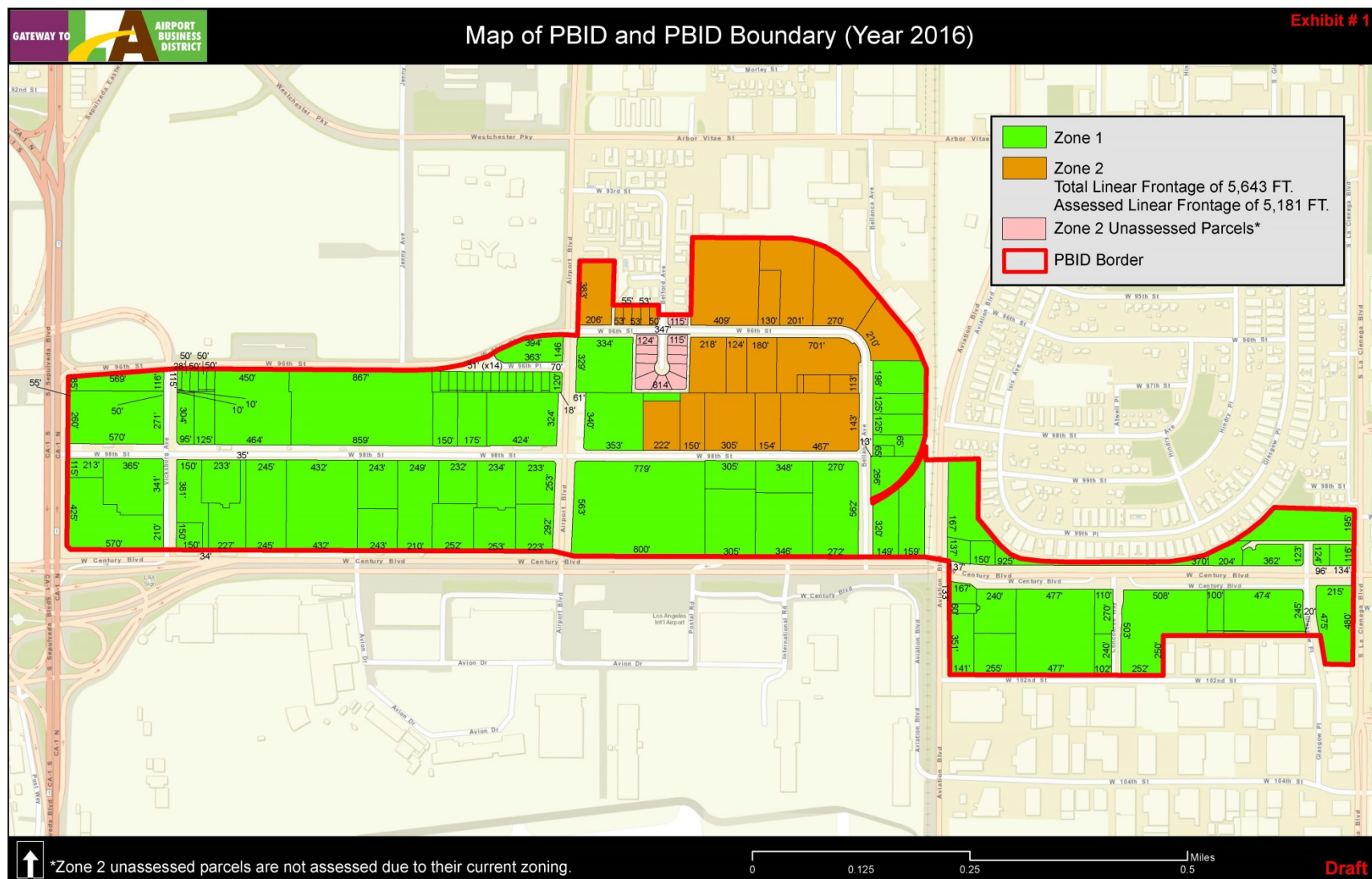
<sup>9</sup> Zone 1 also benefits from capital reserves

- 5830 W. 96<sup>th</sup> Street, LA CA 90045 - APN: 4125-023-926
- 9605 Belford Avenue, LA CA 90045 - APN: 4125-023-913
- 9625 Belford Avenue, LA CA 90045 - APN: 4125-023-906
- 9630 Belford Avenue, LA CA 90045 - APN: 4125-023-927
- 9624 Belford Avenue, LA CA 90045 - APN: 4125-023-919
- 9618 Belford Avenue, LA CA 90045 - APN: 4125-023-921
- 9612 Belford Avenue, LA CA 90045 - APN: 4125-023-920
- 9606 Belford Avenue, LA CA 90045 - APN: 4125-023-916
- 5814 W. 96<sup>th</sup> Street, LA CA 90045 - APN: 4125-023-918

While included within the PBID boundaries, no assessments will be levied on the twelve (12) residentially-zoned parcels listed above, until such time as the parcels are re-zoned to a non-residential zoning. This is due to Streets and Highways Code Section 36632(c) which reflects that properties zoned solely for residential use are conclusively presumed not to benefit from the improvements and services funded through a PBID assessment district. Therefore, these properties will not receive any District services until such time as the properties are re-zoned and assessed according to the methodology described in the Management District Plan and the Engineer's Report.

#### **GATEWAY TO LA PBID BOUNDARY MAP:**





## SECTION D: PROPORTIONAL BENEFITS

### ***Methodology***

Article XIID Section 4(a) of the State Constitution requires "The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided".

Determining the proportionate special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed Improvements is the result of a four-step process:

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the PBID receive.

Each identified parcel within the PBID will be assessed based upon each parcel's unique characteristics in relationship to all other specially benefitted parcels' characteristics. Due to the proportionate special benefits received by each parcel from the PBID services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

### ***Special Benefit Factors***

The special benefit factors vary depending on whether a parcel is in Benefit Zone 1 or 2. Each benefit zone receives varying levels of PBID activities. Benefit Zone 1 is primarily the original PBID boundary and all parcels within that zone receive all the PBID activities, whereas parcels in Benefit Zone 2 only receive the Direct Programs and not the Marketing Programs. Therefore, the benefit factors take into consideration how each parcel benefits from the PBID activities delivered to each benefit zone.

Zone 1 contains parcels that are high-rise hotels, high rise office buildings, rental car facilities, gas stations, restaurants, parking operations and a few light industrial and vacant parcels. These parcels have the greatest building density that generates the highest level of pedestrian and vehicular traffic, and therefore requires the highest level of PBID activities. The benefit factors used for Zone 1 is each parcel's assessable lot square footage and building square footage as the goal of the PBID activities is to: improve the appearance and safety of each individual parcel; increase building occupancy and lease rates; encourage new business development; and attract and support restaurants, entertainment and retailers to serve all assessed parcels, hotel guests and tenants. Lot square footage is relevant to the best use of a property and will reflect the long term special benefit implications of the improvement district. Building square footage is relevant to the interim use of a property and is utilized to measure short and mid-term special benefit.

Building Square Footage Defined. Building square footage is defined as gross building square footage as determined by the outside measurements of a building. Building square footage will be assessed 50% of Zone 1 budget.

Lot Square Footage Defined. Lot square footage is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps. Due to the high demand for services to the lot, the lot square footage will receive 50% of Zone 1 budget.

Zone 2 parcels are primarily light industrial and cargo related uses with either one or two story buildings as well as vacant parcels. These parcels have much building density and generate a significantly lower amount of pedestrian and vehicular traffic and, therefore require fewer PBID activities than parcels in Zone 1. The benefit factor used for Zone 2 is each parcel's assessable linear street frontage as the only PBID activity parcels in this zone will receive is Direct Programs, which are designed to provide a cleaner, safer and more attractive environment to each assessed parcel in this benefit zone. Each Zone 2 parcel's assessment will be based on its relative share to Zone 2's total linear frontage.

Linear Street Frontage Defined. Linear street frontage is defined as the number of linear feet of each parcel that directly fronts on a street that will receive the Direct Programs.

## SECTION E: SPECIAL and GENERAL BENEFITS

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIID Section 4(a) of the California Constitution in part states “only special benefits are assessable” which requires that we separate the general benefits, if any, from the special benefits provided by the proposed activities and improvements. Further clarification from the Golden Hill judicial opinion states that “even *minimal* general benefits must be separated from special benefits and quantified so that the percentage of the cost of services and improvements representing general benefits, however slight, can be deducted from the amount of the cost assessed against specially benefitting properties”. A special benefit as defined in Article XIID means a particular and distinct benefit over and above general benefits conferred on real property located in the PBID or to the public at large.

The special benefit to parcels from the proposed PBID activities and improvements described in this Report is equal to or exceeds the total amount of the proposed assessment. Each individual assessed parcel's assessment is no greater than the special benefit it receives from the PBID services. The quantitative analysis of determining the special and general benefit is provided below.

### ***Special Benefit Analysis***

All special benefits derived from the assessments outlined in this Report are for property related activities directly benefiting each individual assessed parcel in the PBID. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share.

The PBID's goal is to fund activities and improvements to: provide a safe and clean environment within the PBID that will attract private investment and more business activity, and improve properties (Zones 1 and 2); increase the length of hotel stays in the PBID from a current average of just over one room-night per visit (Zone 1); improve the properties in the PBID by reducing office vacancies and increasing office lease rates to encourage reinvestment in the properties (Zone 1); and identify properties that may recycle within the PBID for opportunities to attract additional retail, restaurants and entertainment uses (Zone 1). All assessed parcels in the PBID are commercial use that will specially benefit from each of the PBID activities.

In order to achieve these goals the PBID intends to:

- Increase commerce by maintaining the appearance and safety of each assessed parcel,
- Increase office building occupancy through marketing efforts,
- Increase commerce by attracting and supporting restaurants, entertainment and retailers by providing increased amenities,
- Increase the length of hotel room stays and hotel occupancy rates by providing access to leisure, retail, dining and entertainment venues throughout the PBID.

Specifically each of the PBID activities provides the following special benefits to each assessed parcel in the District.

The special benefit to individually assessed parcels within the District, comprised of hotel parcels, office parcels, commercial parcels, restaurants, gas station parcels, light industrial parcels, car rental agency parcels, air cargo services parcels and off-airport parking facility parcels from the PBID services is an increased likelihood of improved lease rates and tenant occupancy because of an increase in commercial activity, and an increase in patrons due to the work of the District management staff.

Improving the public safety makes locations more attractive for businesses and customers, and ultimately private investment. When business location decisions are made "lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment. Uncertainty affects the investment environment in general. But in particular, it increases the fear of physical damage to investment assets (or to people) or their returns...Almost universally, places with lower crime rates are perceived as more desirable".<sup>10</sup> Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services is the likelihood of increased lease rates and tenant occupancy because of the increase in commercial activity and an increase in District customers that follow from having a cleaner and safer area.

In addition, the Marketing Programs will actively promote each individually assessed parcel within Zone 1 to encourage investment dollars with the intention of generating increased commercial activity, lease rates and hotel room nights. These programs will also support opportunities for customers and tenants to patronize existing restaurants within Zone 1 and, thus economically benefitting each assessed parcel. However, unimproved publicly-owned parcels in Zone 1 will not be assessed for Marketing Programs, as those properties would gain no special benefit from marketing programs, due to the lack of vehicular traffic to/from the parcels, the lack of pedestrian activity to/from the parcels, and the overall lack of commerce and use taking place at these unimproved parcels.

Based on the special benefits each assessed parcel receives from the PBID activities we concluded that each of the proposed PBID activities provides special benefits to the real property within the PBID. Article XIID Section 4(a) of the state Constitution states "An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed".

All individually assessed parcels specially benefit from all the PBID activities. In particular, each parcel will benefit from the Direct Programs that will make each parcel cleaner and safer, such as: increased safety patrol<sup>11</sup>, removing graffiti from buildings, picking up trash that pedestrians leave behind, weeding and power-washing sidewalks which directly relates to increases in commercial activity, filling of vacant storefronts and offices, increased lease rates for retail and office space, and increased hotel room nights. All specially benefitted parcels will be assessed based on their proportional share of the special benefits received from the PBID activities.

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<sup>10</sup> "Accelerating economic growth and vitality through smarter public safety management" IBM Global Business Services Executive Report, September 2012, pg. 2

<sup>11</sup> The study published in the Economic Journal, cited previously in footnote 9, indicates that 30 Los Angeles BIDs that provide safety services resulted in crime reduction within those districts.

**Publicly Owned Parcels:** All publicly-owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Article XIID of the State Constitution contemplates payment of assessments by governmental entities. Section 4(a) of Article XIID states in relevant part that "Parcels within a district that are owned or used by any agency... shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." There are 15 publicly-owned parcels in Zone 1, five (5) of which are vacant, unimproved land that do not have any active uses (APNs 4124-027-901; 4124-027-902; 4127-027-903; 4124-027-904; 4124-027-905). As such, these parcels do not receive the same special benefits from all of the PBID's programs and activities as properties with active uses and/or improvements do. The 5 parcels will be assessed at a percentage of the programs and activities from which the 5 parcels derive special benefit. Those activities are the Direct Programs, Administration and Capital Reserves that is 74.457191% of the total PBID assessment budget in 2016 (Year 1) for those 5 parcels.

Zone 1 Assessments for Publicly Owned, Vacant and Unimproved Parcels								
TABLE NUMBER	ASSESSMENT ROLL ID NUMBER	OWNER	USE	APN	2016 ASSESSMENT (\$)	2016 ASSESSMENT (%)	PUBLIC ENTITY TOTAL (\$)	PUBLIC ENTITY TOTAL (%)
1	11	LA City Dept Of Water & Power	No current use - unimproved	4124 027 901	\$70	0.0074%	\$1,044	0.1112%
2	12	Los Angeles World Airports	No current use - unimproved	4124 027 902	\$349	0.0372%		
3	13	Los Angeles World Airports	No current use - unimproved	4124 027 903	\$349	0.0372%		
4	14	Los Angeles World Airports	No current use - unimproved	4124 027 904	\$318	0.0339%		
5	15	Los Angeles World Airports	No current use - unimproved	4124 027 905	\$28	0.0030%		
TOTALS					\$1,114	0.1187%		

### General Benefit Analysis

As required by the State Constitution Article XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. Section 36609.5 of the Streets and Highways Code defines general benefit for PBID activities as "any benefit that is not a "special benefit" as defined in Section 36615.5". This analysis will evaluate and determine the level of general benefits that (1) parcels outside of the PBID, and (2) the public at large may receive.

### General Benefit to Parcels Outside of PBID

All the PBID activities and improvements are provided to each of the individual assessed parcels in the PBID boundary. No PBID activities will be specifically provided to any parcel outside of the PBID boundary. In the case of Gateway to LA, its district location and boundaries are unique in that it is surrounded by airport serving uses. The parcels outside of the district boundary on the north side are primarily used for remote airport parking and other airport related uses. There are no office buildings, hotels or private parking operations in this area. In addition the areas known as Belford Square and Manchester Square all the buildings have been demolished for a future airport use.

The eastern boundary of the district is divided by La Cienega Boulevard which has 6 lanes of traffic and is a natural barrier from parcels on the western side that directly receive the PBID services and activities.

The parcels outside of the District's southern boundary do not front Century Boulevard where the PBID activities are concentrated. These parcels are all light industrial uses and not consistent with uses within the District. In addition, access to these parcels is from 102<sup>nd</sup> Street and Glasgow Place.

The District's western boundary is Sepulveda Boulevard which is a natural barrier as it has 3 to 4 lanes of traffic in each direction. In addition, west of Sepulveda Boulevard is the entrance to the Central Terminal for LAX.

Given the fact that parcels outside of the district boundary are not consistent uses with those parcels that are within the District and the District's unique location in relation to LAX and its supporting remote airport uses, we find that any benefits these parcels may receive are incidental and collateral to providing special benefits to the assessed parcels.

#### **General Benefit to the Public at Large**

The second part to the general benefit analysis is to determine if there are any general benefits to the public at large, those people that are either in the PBID boundary and not specially benefitted from the activities or people outside of the PBID boundary that may benefit from the PBID activities. In the case of the PBID the public at large are those people that are within the PBID boundary that do not pay an assessment and do not specially benefit from the PBID activities.

In order to calculate the general benefit the public at large may receive, the percentage of each District activity budget that may benefit the public must be determined. The table below shows the budget for Direct Programs which may benefit the public and its respective percentage of the total District budget. We then to apply a Relative Benefit factor to this activity accounting for the potential benefit the general public may receive. The relative benefit factor is a basic unit of measure that compares the benefit the general public receives compared to the public that specially benefits (employees, tenants, customers, hotel guests) from the activity. Since the specially benefitted public receives 100% of the activities and special benefit it is assigned a relative benefit factor of 1.0 for each District activity. The general public does not directly receive any District activity and thus, are assigned a relative benefit factor less than 1.0 for each District activity. There is no scientific method to determine the relative benefit factors, however in our professional experience of over 50 years as a Registered Civil Engineer the relative benefit factors are reasonable to conclude.

In the case of the Gateway to LA District, the Direct Programs that include security, landscape maintenance and clean streets and sidewalks are the only activities that may generally benefit the public as the general public may appreciate the enhanced level of security and cleanliness as the general public passes through the District. The Marketing Programs are tailored to benefit the employees, tenants, and hotel guests. Therefore based upon our experience, Direct Programs receives a relative benefit factor of 0.025 which we believe to be a reasonable factor for the general public that is not specially benefitted.

The relative benefit factor is then multiplied by the District activity's budget percentage to determine the overall benefit factor. The following table illustrates this calculation.

<b><u>District Activities Budget:</u></b>	<b><u>Budget</u></b>	<b><u>Percent of Total</u></b>	<b><u>x</u></b>	<b><u>Relative Benefit</u></b>	<b><u>=</u></b>	<b><u>General Benefit</u></b>
Budget for Direct Programs:	<u>\$416,680</u>	44.16%		0.025		1.1040%
TOTAL District Budget:	\$943,572					

For purposes of calculating the general benefit to the public at large we round that percentage to 1.25% to reflect the Direct Programs benefit to those not specially benefitted.

### **Total General Benefits**

Based on the above general benefit analyses we find that approximately \$4,600.00 or 1.1040% for the Direct Programs may be general in nature and will be funded from sources other than special assessments. However, the intent of the District is to collect 1.25% or \$5,209.00 each year, which is \$609.00 more than what is required. These additional funds will offset the special assessments levied against each individually assessed parcel.



## SECTION F: COST ESTIMATE

### 2016 Operating Budget

The Gateway to LA 2016 calendar year operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the PBID boundary (Section B),
2. The parcels that specially benefit from said improvements and activities (Section C), and
3. The costs associated with the special and general benefits conferred (Section E).

BUDGET ITEM	Zone 1	Zone 2	Total	% of Total
Direct Programs	\$400,947	\$15,733	\$416,680	44.16%
Marketing Programs	\$185,439	\$0	\$185,439	19.65%
Administration	\$335,670	\$5,783	\$341,453	36.19%
TOTAL BUDGET	\$922,056	\$21,516	\$943,572	100.00%
REVENUES				
Assessment Revenues	\$917,044	\$21,319	\$938,363	
Other Revenue (1)	\$5,012	\$197	\$5,209	
TOTAL REVENUES	\$922,056	\$21,516	\$943,572	

(1) Other non-assessment funding to cover the cost associated with general benefit.

### Budget Notations

1. The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. Assessments will be subject to an annual increase of up to 3% per year to address changes in the cost of providing services. The actual amount of increase will be determined by the Owners Association and will vary between 0% and 3% in any given year. Any change will be approved by the owner's association board of directors and submitted to the City within its annual planning report.
2. The owner's association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories.
3. No bonds shall be sold to fund any of the PBID activities or improvements, or to fund renewal efforts.

## SECTION G: APPORTIONMENT METHOD

In order to assess for the special benefit each parcel receives from the PBID activities, two benefit zones have been established, as previously discussed in Section B. The levels of appropriate service delivery was determined by analyzing historical data on the amount of clean and safe services delivered, current service delivery needs and projecting future needs over the term of the PBID in order to produce a common level of safety, cleanliness, and marketing to each individually assessed parcel depending on the benefit zone. Each zones assessment rate was calculated by determining the level of special benefit each parcels receives from the activities and the cost to provide that level of benefit and then spreading the cost over the total assessable footage for that benefit zone.

The table below summarizes the assessable footages for the parcel square footage, building square footage, and linear frontage for the appropriate benefit zone:

Assessed sq. ft. & Linear Frontage	Zone 1	Zone 2
Lot Square Footage	6,117,243	
Building Square Footage	12,295,409	
Linear Street Frontage		5,181

### ***Calculation of Assessments***

Based on the special benefit factors, assessable footages for each benefit zone, plus the benefit zone budget (minus the amount assigned to general benefit) identified on page 18, all of which are discussed above, the following table illustrates the first year's maximum annual assessment per foot.

#### **Assessment Rate Calculation:**

**Zone 1:** 50% of Zone 1 budget divided by Zone 1 lot square feet +  
50% of Zone 1 budget divided by Zone 1 building square feet  
 $(\$917,044 \times 50\% / 6,117,243) = \$0.074956$  per lot square foot +  
 $(\$917,044 \times 50\% / 12,295,409) = \$0.037292$  per building square foot

**Zone 2:** Zone 2 budget divided by Zone 2 linear street frontage  
 $(\$21,319 / 5,181) = \$4.114843$  per linear foot

The table below summarizes the assessment rate for each assessable foot per benefit zone:

	Zone 1	Zone 2
Lot Square Footage	\$0.074956	
Building Square Footage	\$0.037292	
Linear Street Frontage		\$4.114843

For example, to calculate the assessment for a parcel in Zone 1 with a 10,000 square foot building, and a 20,000 square feet of lot = lot square footage x lot square foot assessment rate + building square footage x building square foot assessment rate = the total annual parcel assessment.

$$(20,000 \times \$0.074956) + (10,000 \times \$0.037292) = \\ \$1,872.04 \text{ initial annual parcel assessment}$$

To calculate a parcel assessment in Zone 2 with 250 linear feet = linear feet x linear foot assessment rate for Zone 2.

$$(250 \times \$4.114843) = \\ \$1,028.71 \text{ initial annual parcel assessment}$$

The assessment calculation is the same for every parcel in each respective benefit zone.

### **Government Assessments**

The Gateway to LA PBID will provide all the improvements and activities to the City of Los Angeles or any other government-owned parcels within the PBID boundary. All publicly-owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. The special benefit to government assessed parcels from these services is an increase in PBID customers, and an increased likelihood of attracting and retaining employees that follow from having a cleaner and safer area. Public owned parcels will receive special benefit in the form of increased use of the public facilities, increased attraction and retention of employees, which directly relates to fulfilling their public service mission. Article XIII D of the California Constitution was added in November of 1996 to provide for these assessments. It specifically states in Section 4(a) that *"Parcels within a district that are owned or used by any agency...shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit."* Below is a list of the publicly-owned parcels and their respective assessments.

Zone 1 and Zone 2 Publicly Owned Parcels										
TABLE NUMBER	ASSESSMENT ROLL ID NUMBER	OWNER	USE	APN	ZONE	2016 ASSESSMENT (\$)	2016 ASSESSMENT (%)	PUBLIC ENTITY TOTAL (\$)	PUBLIC ENTITY TOTAL (%)	
1	6	LA City Community College Dist	Commercial parking	4124 026 900	1	\$17,248	1.8381%	\$17,248	1.8381%	
2	10	LA City Dept Of Water & Power	Public utility station and surface parking	4124 027 900	1	\$3,177	0.3385%	\$3,246	0.3459%	
3	11	LA City Dept Of Water & Power	No current use - unimproved	4124 027 901	1	\$70	0.0074%			
4	60	Lacmta	Commercial parking	4124 030 900	1	\$10,546	1.1239%	\$10,546	1.1239%	
5	1	Los Angeles World Airports	Fast food	4124 009 921	1	\$2,883	0.3072%	\$94,295	10.0489%	
6	12	Los Angeles World Airports	No current use - unimproved	4124 027 902	1	\$349	0.0372%			
7	13	Los Angeles World Airports	No current use - unimproved	4124 027 903	1	\$349	0.0372%			
8	14	Los Angeles World Airports	No current use - unimproved	4124 027 904	1	\$318	0.0339%			
9	15	Los Angeles World Airports	No current use - unimproved	4124 027 905	1	\$28	0.0030%			
10	16	Los Angeles World Airports	Surface parking lot	4124 027 906	1	\$16,391	1.7467%			
11	17	Los Angeles World Airports	Surface parking lot	4124 028 900	1	\$30,692	3.2708%			
12	61	Los Angeles World Airports	Office building and shared parking garage	4124 030 901	1	\$12,865	1.3710%			
13	62	Los Angeles World Airports	Office building and shared parking garage	4124 030 902	1	\$12,913	1.3761%			
14	71	Los Angeles World Airports	No current use - unimproved	4125 023 902	2	\$218	0.0232%			
15	72	Los Angeles World Airports	No current use - unimproved	4125 023 903	2	\$2,428	0.2587%			
16	73	Los Angeles World Airports	No current use - unimproved	4125 023 904	2	\$218	0.0232%			
17	74	Los Angeles World Airports	No current use - unimproved	4125 023 905	2	\$683	0.0728%			
18	75	Los Angeles World Airports	No current use - unimproved	4125 023 906	2	\$0	0.0000%			
19	76	Los Angeles World Airports	No current use - unimproved	4125 023 907	2	\$218	0.0232%			
20	77	Los Angeles World Airports	No current use - unimproved	4125 023 912	2	\$218	0.0232%			
21	78	Los Angeles World Airports	No current use - unimproved	4125 023 913	2	\$0	0.0000%			
22	79	Los Angeles World Airports	No current use - unimproved	4125 023 916	2	\$0	0.0000%			
23	80	Los Angeles World Airports	No current use - unimproved	4125 023 918	2	\$0	0.0000%			
24	81	Los Angeles World Airports	No current use - unimproved	4125 023 919	2	\$0	0.0000%			
25	82	Los Angeles World Airports	No current use - unimproved	4125 023 920	2	\$0	0.0000%			
26	83	Los Angeles World Airports	No current use - unimproved	4125 023 921	2	\$0	0.0000%			
27	84	Los Angeles World Airports	No current use - unimproved	4125 023 926	2	\$0	0.0000%			
28	85	Los Angeles World Airports	No current use - unimproved	4125 023 927	2	\$0	0.0000%			
29	86	Los Angeles World Airports	Former apartment building to be demolished	4125 023 928	2	\$0	0.0000%			
30	87	Los Angeles World Airports	Former apartment building to be demolished	4125 023 930	2	\$0	0.0000%			
31	122	Los Angeles World Airports	Restaurant	4128 024 901	1	\$1,880	0.2004%			
32	123	Los Angeles World Airports	Hotel; surface parking; billboards	4128 024 902	1	\$11,644	1.2409%			
TOTALS:						\$125,336	13.3568%			
Unimproved & publicly-owned R3 zoned. Not assessed										

### Maximum Annual Assessment Adjustments

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. Assessments will be subject to an annual increase of up to 3% per year to address changes in the cost of providing services. The actual amount of increase will be determined by the Owners Association and will vary between 0% and 3% in any

given year. Any change will be approved by the Owner's Association board of directors and submitted to the City within its annual planning report.

### ***Budget Adjustment***

Any annual budget surplus or deficit will be rolled into the following year's PBID budget. The budget will be set accordingly, within the constraints of the management plan to adjust for surpluses or deficits that are carried forward. Any remaining surplus from the 10-year PBID for the years 2006-2015 will be carried forward as well, but can only benefit the parcels comprising the 2006 PBID.

Funds from an expired District shall be rolled over into the new District if one is established, or returned to the property owners if one is not established, in accordance with the Streets and Highways Code section 36671. Any funds remaining after the tenth year of operation will be rolled over into the renewal budget or returned to stakeholders, as determined by the Board of Directors. Furthermore, if the funds are available, costs for renewal of the District may be expended. If the District is not renewed or terminated for any reason, any remaining funds will be returned to the property owners.

### ***Future Development***

As a result of continued development, the PBID may experience the addition or subtraction of assessable commercial footage for parcels included and assessed within the PBID boundaries. The modification of parcel improvements assessed within the PBID may then change upwards or downwards the amount of total footage assessment for these parcels. In future years, the assessments for the special benefits bestowed upon the individually assessed parcels within the District may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report provided the assessment rate does not change. If the assessment formula changes, then a Proposition 218 ballot will be required to approve the changes.

## **SECTION H: ASSESSMENT ROLL**

The total assessment amount for 2016 is \$938,363 apportioned to each individual assessed parcel. For a complete listing of assessed parcels, please see Attachment B: Assessment Roll, attached as a separate document.

Attachment B: Assessment Roll

ASSESSMENT ROLL ID NUMBER	APN	Zone	Assessed Frontage (Zone 2 Only)	Frontage Asmt (Zone 2 Only)	Land Area (Zone 1 Only)	Assessed Land Area (Zone 1 Only)	Bldg Area (Zone 1 Only)	Land Area Asmt (Zone 1 Only)	Building Area Asmt (Zone 1 Only)	Total 2016 Asmt (Zone 1 & Zone 2)	% of Total
1	4124009921	1	0	\$0.00	36,692	36,692	3,551	\$2,750	\$132	\$2,882.70	0.3072%
2	4124025049	1	0	\$0.00	63,598	63,598	1,296	\$4,767	\$48	\$4,815.36	0.5132%
3	4124026002	1	0	\$0.00	26,841	26,841	112,285	\$2,012	\$4,187	\$6,199.23	0.6606%
4	4124026004	1	0	\$0.00	118,918	118,918	822,890	\$8,914	\$30,687	\$39,600.90	4.2202%
5	4124026005	1	0	\$0.00	201,683	201,683	472,067	\$15,117	\$17,604	\$32,721.67	3.4871%
6	4124026900	1	0	\$0.00	209,524	209,524	41,384	\$15,705	\$1,543	\$17,248.31	1.8381%
7	4124027029	1	0	\$0.00	43,560	43,560	0	\$3,265	\$0	\$3,265.07	0.3480%
8	4124027031	1	0	\$0.00	6,250	6,250	0	\$468	\$0	\$468.47	0.0499%
9	4124027032	1	0	\$0.00	6,250	6,250	0	\$468	\$0	\$468.47	0.0499%
10	4124027900	1	0	\$0.00	42,379	42,379	0	\$3,177	\$0	\$3,176.55	0.3385%
11	4124027901	1	0	\$0.00	1,249	930	0	\$70	\$0	\$69.71	0.0074%
12	4124027902	1	0	\$0.00	6,251	4,654	0	\$349	\$0	\$348.87	0.0372%
13	4124027903	1	0	\$0.00	6,250	4,654	0	\$349	\$0	\$348.81	0.0372%
14	4124027904	1	0	\$0.00	5,702	4,246	0	\$318	\$0	\$318.23	0.0339%
15	4124027905	1	0	\$0.00	500	372	0	\$28	\$0	\$27.90	0.0030%
16	4124027906	1	0	\$0.00	218,671	218,671	0	\$16,391	\$0	\$16,390.63	1.7467%
17	4124028900	1	0	\$0.00	409,464	409,464	0	\$30,692	\$0	\$30,691.65	3.2708%
18	4124029009	1	0	\$0.00	5,865	5,865	0	\$440	\$0	\$439.61	0.0468%
19	4124029010	1	0	\$0.00	5,865	5,865	0	\$440	\$0	\$439.61	0.0468%
20	4124029011	1	0	\$0.00	5,865	5,865	0	\$440	\$0	\$439.61	0.0468%
21	4124029012	1	0	\$0.00	6,373	6,373	0	\$478	\$0	\$477.69	0.0509%
22	4124029013	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
23	4124029014	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
24	4124029015	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
25	4124029016	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
26	4124029017	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
27	4124029018	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
28	4124029019	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
29	4124029020	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
30	4124029021	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
31	4124029022	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
32	4124029023	1	0	\$0.00	5,865	5,865	504	\$440	\$19	\$458.41	0.0489%
33	4124029024	1	0	\$0.00	6,375	6,375	0	\$478	\$0	\$477.84	0.0509%
34	4124029025	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
35	4124029026	1	0	\$0.00	9,394	9,394	0	\$704	\$0	\$704.13	0.0750%
36	4124029028	1	0	\$0.00	52,708	52,708	0	\$3,951	\$0	\$3,950.76	0.4210%
37	4124029029	1	0	\$0.00	510	510	0	\$38	\$0	\$38.23	0.0041%
38	4124029030	1	0	\$0.00	61,420	61,420	16,650	\$4,604	\$621	\$5,224.69	0.5568%
39	4124029031	1	0	\$0.00	148,104	148,104	28,546	\$11,101	\$1,065	\$12,165.78	1.2965%
40	4124029032	1	0	\$0.00	5,887	5,887	0	\$441	\$0	\$441.26	0.0470%
41	4124029033	1	0	\$0.00	6,070	6,070	0	\$455	\$0	\$454.98	0.0485%
42	4124029034	1	0	\$0.00	6,416	6,416	0	\$481	\$0	\$480.92	0.0513%
43	4124029035	1	0	\$0.00	6,942	6,942	0	\$520	\$0	\$520.34	0.0555%
44	4124029036	1	0	\$0.00	7,650	7,650	0	\$573	\$0	\$573.41	0.0611%
45	4124029037	1	0	\$0.00	8,165	8,165	0	\$612	\$0	\$612.01	0.0652%
46	4124029038	1	0	\$0.00	7,000	7,000	0	\$525	\$0	\$524.69	0.0559%
47	4124029039	1	0	\$0.00	5,867	5,867	0	\$440	\$0	\$439.76	0.0469%
48	4124030015	1	0	\$0.00	67,518	67,518	340,420	\$5,060.86	\$12,694.99	\$17,755.84	1.8922%
49	4124030016	1	0	\$0.00	73,181	73,181	219,645	\$5,485.33	\$8,191.03	\$13,676.36	1.4575%
50	4124030023	1	0	\$0.00	63,162	63,162	350,895	\$4,734.35	\$13,085.62	\$17,819.97	1.8990%
51	4124030029	1	0	\$0.00	78,844	78,844	239,389	\$5,909.80	\$8,927.33	\$14,837.13	1.5812%
52	4124030034	1	0	\$0.00	76,666	76,666	109,072	\$5,746.55	\$4,067.53	\$9,814.08	1.0459%
53	4124030035	1	0	\$0.00	34,525	34,525	64,821	\$2,587.84	\$2,417.31	\$5,005.16	0.5334%
54	4124030036	1	0	\$0.00	248,728	248,728	660,040	\$18,643.57	\$24,614.30	\$43,257.87	4.6099%
55	4124030039	1	0	\$0.00	60,984	60,984	338,386	\$4,571.10	\$12,619.13	\$17,190.23	1.8319%
56	4124030040	1	0	\$0.00	79,715	79,715	224,338	\$5,975.09	\$8,366.04	\$14,341.13	1.5283%
57	4124030041	1	0	\$0.00	62,726	62,726	185,906	\$4,701.67	\$6,932.83	\$11,634.50	1.2399%
58	4124030042	1	0	\$0.00	71,003	71,003	291,817	\$5,322.08	\$10,882.48	\$16,204.55	1.7269%
59	4124030043	1	0	\$0.00	131,116	131,116	351,511	\$9,827.89	\$13,108.59	\$22,936.48	2.4443%
60	4124030900	1	0	\$0.00	140,699	140,699	0	\$10,546.19	\$0	\$10,546.19	1.1239%
61	4124030901	1	0	\$0.00	68,389	68,389	207,520	\$5,126.14	\$7,738.86	\$12,865.01	1.3710%
62	4124030902	1	0	\$0.00	71,438	71,438	202,682	\$5,354.68	\$7,558.44	\$12,913.13	1.3761%
63	4125021008	2	130	\$534.93	0	0	0	\$0.00	\$0.00	\$534.93	0.0570%
64	4125021014	2	201	\$827.08	0	0	0	\$0.00	\$0.00	\$827.08	0.0881%
65	4125021025	2	266	\$1,094.55	0	0	0	\$0.00	\$0.00	\$1,094.55	0.1166%
66	4125021026	2	210	\$864.12	0	0	0	\$0.00	\$0.00	\$864.12	0.0921%
67	4125021030	2	409	\$1,682.97	0	0	0	\$0.00	\$0.00	\$1,682.97	0.1794%
68	4125021031	1	0	\$0.00	62,726	62,726	503,120	\$4,701.67	\$18,762.42	\$23,464.09	2.5005%
69	4125023007	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
70	4125023034	1	0	\$0.00	114,127	114,127	286,309	\$8,554.47	\$10,677.07	\$19,231.54	2.0495%
71	4125023902	2	53	\$218.09	0	0	0	\$0.00	\$0.00	\$218.09	0.0232%
72	4125023903	2	590	\$2,427.76	0	0	0	\$0.00	\$0.00	\$2,427.76	0.2587%
73	4125023904	2	53	\$218.09	0	0	0	\$0.00	\$0.00	\$218.09	0.0232%
74	4125023905	2	166	\$683.06	0	0	0	\$0.00	\$0.00	\$683.06	0.0728%
75	4125023906	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%

ASSESSMENT ROLL ID NUMBER	APN	Zone	Assessed Frontage (Zone 2 Only)	Frontage Asmt (Zone 2 Only)	Land Area (Zone 1 Only)	Assessed Land Area (Zone 1 Only)	Bldg Area (Zone 1 Only)	Land Area Asmt (Zone 1 Only)	Building Area Asmt (Zone 1 Only)	Total 2016 Asmt (Zone 1 & Zone 2)	% of Total
76	4125023907	2	53	\$218.09	0	0	0	\$0.00	\$0.00	\$218.09	0.0232%
77	4125023912	2	53	\$218.09	0	0	0	\$0.00	\$0.00	\$218.09	0.0232%
78	4125023913	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
79	4125023916	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
80	4125023918	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
81	4125023919	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
82	4125023920	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
83	4125023921	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
84	4125023926	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
85	4125023927	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
86	4125023928	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
87	4125023930	2	0	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
88	4125024002	2	50	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
89	4125024003	2	50	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	0.0000%
90	4125024010	2	154	\$633.69	0	0	0	\$0.00	\$0.00	\$633.69	0.0675%
91	4125024011	2	305	\$1,255.03	0	0	0	\$0.00	\$0.00	\$1,255.03	0.1337%
92	4125024013	1	0	\$0.00	11,236	11,236	10,736	\$842.20	\$400.37	\$1,242.57	0.1324%
93	4125024016	2	225	\$925.84	0	0	0	\$0.00	\$0.00	\$925.84	0.0987%
94	4125024019	2	150	\$617.23	0	0	0	\$0.00	\$0.00	\$617.23	0.0658%
95	4125024020	1	0	\$0.00	124,146	124,146	332,560	\$9,305.45	\$12,401.87	\$21,707.32	2.3133%
96	4125024022	2	827	\$3,402.97	0	0	0	\$0.00	\$0.00	\$3,402.97	0.3627%
97	4125024024	2	701	\$2,884.50	0	0	0	\$0.00	\$0.00	\$2,884.50	0.3074%
98	4125024025	2	113	\$464.98	0	0	0	\$0.00	\$0.00	\$464.98	0.0496%
99	4125024026	2	218	\$897.04	0	0	0	\$0.00	\$0.00	\$897.04	0.0956%
100	4125024027	2	180	\$740.67	0	0	0	\$0.00	\$0.00	\$740.67	0.0789%
101	4125024028	2	124	\$510.24	0	0	0	\$0.00	\$0.00	\$510.24	0.0544%
102	4125025028	1	0	\$0.00	67,518	67,518	403,648	\$5,060.86	\$15,052.89	\$20,113.75	2.1435%
103	4125025030	1	0	\$0.00	52,707	52,707	530,020	\$3,950.69	\$19,765.58	\$23,716.26	2.5274%
104	4125025035	1	0	\$0.00	133,729	133,729	876,364	\$10,023.75	\$32,681.48	\$42,705.23	4.5510%
105	4125025036	1	0	\$0.00	125,017	125,017	480,571	\$9,370.73	\$17,921.52	\$27,292.25	2.9085%
106	4125025039	1	0	\$0.00	459,994	459,994	632,476	\$34,479.16	\$23,586.38	\$58,065.53	6.1880%
107	4125025040	1	0	\$0.00	161,608	161,608	562,856	\$12,113.44	\$20,990.10	\$33,103.53	3.5278%
108	4125026007	1	0	\$0.00	83,635	83,635	0	\$6,268.92	\$0.00	\$6,268.92	0.6681%
109	4125026009	1	0	\$0.00	47,480	47,480	22,493	\$3,558.90	\$838.81	\$4,397.71	0.4687%
110	4125026010	1	0	\$0.00	57,935	57,935	5,091	\$4,342.56	\$189.85	\$4,532.41	0.4830%
111	4125026014	1	0	\$0.00	8,451	8,451	0	\$633.45	\$0.00	\$633.45	0.0675%
112	4125026015	1	0	\$0.00	29,946	29,946	0	\$2,244.62	\$0.00	\$2,244.62	0.2392%
113	4125026016	1	0	\$0.00	39,617	39,617	251,125	\$2,969.52	\$9,364.99	\$12,334.50	1.3145%
114	4125026017	1	0	\$0.00	39,534	39,534	251,125	\$2,963.30	\$9,364.99	\$12,328.28	1.3138%
115	4128017030	1	0	\$0.00	12,924	12,924	4,911	\$968.73	\$183.14	\$1,151.87	0.1228%
116	4128017037	1	0	\$0.00	18,664	18,664	2,546	\$1,398.97	\$94.95	\$1,493.92	0.1592%
117	4128017044	1	0	\$0.00	45,738	45,738	134,839	\$3,428.32	\$5,028.43	\$8,456.76	0.9012%
118	4128017045	1	0	\$0.00	118,483	118,483	196,069	\$8,880.97	\$7,311.83	\$16,192.80	1.7256%
119	4128017047	1	0	\$0.00	25,287	25,287	0	\$1,895.40	\$0.00	\$1,895.40	0.2020%
120	4128024002	1	0	\$0.00	19,813	19,813	1,722	\$1,485.10	\$64.22	\$1,549.31	0.1651%
121	4128024011	1	0	\$0.00	10,868	10,868	2,529	\$814.62	\$94.31	\$908.93	0.0969%
122	4128024901	1	0	\$0.00	21,431	21,431	7,347	\$1,606.37	\$273.99	\$1,880.36	0.2004%
123	4128024902	1	0	\$0.00	123,710	123,710	63,595	\$9,272.77	\$2,371.59	\$11,644.36	1.2409%
124	4129029011	1	0	\$0.00	247,856	247,856	115,507	\$18,578.21	\$4,307.50	\$22,885.71	2.4389%
125	4129029013	1	0	\$0.00	60,984	60,984	35,100	\$4,571.10	\$1,308.95	\$5,880.05	0.6266%
126	4129029014	1	0	\$0.00	64,033	64,033	36,000	\$4,799.64	\$1,342.52	\$6,142.15	0.6546%
127	4129029015	1	0	\$0.00	65,776	65,776	39,000	\$4,930.28	\$1,454.39	\$6,384.68	0.6804%
128	4129029018	1	0	\$0.00	25,750	25,750	0	\$1,930.11	\$0.00	\$1,930.11	0.2057%
129	4129029021	1	0	\$0.00	29,896	29,896	0	\$2,240.87	\$0.00	\$2,240.87	0.2388%
130	4129029022	1	0	\$0.00	21,978	21,978	3,143	\$1,647.38	\$117.21	\$1,764.58	0.1880%
131	4129029023	1	0	\$0.00	10,802	10,802	9,000	\$809.67	\$335.63	\$1,145.30	0.1221%
132	4129029024	1	0	\$0.00	570	570	0	\$42.72	\$0.00	\$42.72	0.0046%
133	4129030006	1	0	\$0.00	25,102	25,102	14,800	\$1,881.54	\$551.92	\$2,433.46	0.2593%
134	4129030022	1	0	\$0.00	10,014	10,014	0	\$750.61	\$0.00	\$750.61	0.0800%
135	4129030030	1	0	\$0.00	2,000	2,000	0	\$149.91	\$0.00	\$149.91	0.0160%
136	4129030041	1	0	\$0.00	209,959	209,959	625,154	\$15,737.62	\$23,313.32	\$39,050.94	4.1616%
137	4129030042	1	0	\$0.00	121,968	121,968	243,746	\$9,142.19	\$9,089.81	\$18,232.00	1.9430%
138	4129031018	1	0	\$0.00	108,900	108,900	326,292	\$8,162.67	\$12,168.12	\$20,330.80	2.1666%
GRAND TOTALS (Zone 1 and Zone 2)			5,181	\$21,319.00	6,122,339	6,117,243	12,295,409	\$458,522	\$458,522	\$938,363	100.0000%

Reference Figures	
Zone 1	Unimproved & Pub-Owned Assessment Factor: 0.74457191 Land Area Calculation Rate: 0.07495567 Building Area Calculation Rate: 0.03729213 Half Assessments: \$458,522 Land Area Total: 6,122,339 Assessed Land Area Total: 6,117,243 Total Building Area: 12,295,409
Zone 2	Frontage Calculation Rate: 4.11484269 Assessments: \$21,319

Publicly Owned Parcels
R3 Zoned, Not assessed.
Unimproved & Publicly-Owned